

रजिस्टर्ड नं० एल०-३३/एस० एम०/१३-१४/९६.



# राजपत्र, हिमाचल प्रदेश

## (असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

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शिमला, शुक्रवार, १३ सितम्बर, १९९६/२२ भाद्रपद, १९१८

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हिमाचल प्रदेश सरकार

आबकारी एवं कराधान विभाग

अधिसूचना

शिमला-२, ५ सितम्बर, १९९६

संख्या : ई एक्स एन-एफ (१२) १/९३.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश साधारण बिक्री कर अधिनियम, १९६८ (१९६८ का २४) की धारा ४० द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, सरकार की अधिसूचना संख्या : १४-११/६९-ई० एण्ड टी०, तारीख २३ अक्टूबर, १९७० द्वारा तारीख ११ नवम्बर, १९७० के राजपत्र, हिमाचल प्रदेश (असाधारण) में प्रकाशित हिमाचल प्रदेश साधारण बिक्री कर नियम, १९७० (जिसे

कि इसके पश्चात् “उक्त नियम कहा गया है”) में और संशोधन करने के लिए निम्नलिखित नियम बनाने का प्रस्ताव करते हैं और जिसका जन साधारण की जानकारी के लिए एतद्वारा राजपत्र, हिमाचल प्रदेश में प्रकाशन किया जाता है। इन नियमों से सम्भाव्य प्रभावित कोई व्यक्ति, इन नियमों के सम्बन्ध में आक्षेप करना या सुझाव देना चाहे, तो वह अपने सुझाव या आक्षेप इस अधिसूचना के प्रकाशन की तारीख से 30 दिन की अवधि के भीतर आयुक्त आबकारी एवं कराधान, हिमाचल प्रदेश, शिमला-3 को भेज सकेगा।

उपयुक्त नियत अवधि के भीतर प्राप्त हुए आक्षेपों या सुझावों पर यदि कोई हो, सरकार इन्हें अन्तिम रूप देने से पूर्व विचार करेगी, अर्थात् :—

### DRAFT RULES

1. *Short title.*—These rules may be called the H. P. General Sales Tax (Amendment) Rules, 1996.

2. *Insertion of new rule 17-B.*—After the existing rule 17-A of the said rules, the following new rule 17-B shall be inserted, namely :—

“17-B. The term “Halwais” and “Dhabawalas” for the purposes of item No. 79 of Schedule ‘B’ appended to the H. P. General Sales Tax Act, 1968 (Act No. 24 of 1968) shall be as under :—

- (i) “Halwai” means the owner of a small business where only customary sweets, milk, curd, namkeen, poories etc, are prepared and sold in traditional style and fashion;
- (ii) “Dhaba” means a small business of running and eating place where only traditional Indian Meals are prepared and sold and includes a “tandoorwala”, “lohwala” and “Chatwala”;
- (iii) “small business” means a commercial establishment; where :—
  - (a) the owner himself is an active worker and does not have more than five helpers to run the establishment;
  - (b) no traditional or separate service charges are claimed or charged from the customer in addition to the cost of article(s) sold;
  - (c) no uniformed bearers or waiters are kept and there is no elaborate or fancy decoration or furniture, except for benches, cots or ordinary chairs and tables for the customers; and
  - (d) the cooking hearth, chullah, angithi or stove is kept within the premises and open to public view.”

आदेश द्वारा,

ए० एन० दिव्य शर्मा,  
अतिरिक्त मुख्य सचिव एवं सचिव।

[Authoritative English text of Government Notification No. EXN-F (12) 1/93, dated 5th September, 1996 as required under clause (c) of Article 348 of the Constitution of India].

## EXCISE AND TAXATION DEPARTMENT

### NOTIFICATION

Shimla-2, the 5th September, 1996

No. EXN-F (12) 1/93.—In exercise of the powers conferred under section 40 of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968) the Governor of Himachal Pradesh, proposes to make the following rules further to amend the H. P. General Sales Tax Rules, 1970 published in Rajpatra, Himachal Pradesh (Extra-Ordinary) on 11-11-1970 vide Government Notification No. 14-11/69-E&T, dated the 23rd October, 1970 (hereinafter called the “said rules”) and the same are hereby published in the Rajpatra, Himachal Pradesh (Extra-Ordinary) for the general information of the public. If any person likely to be affected by these rules has any objection(s) or suggestion(s) to make in relation to the proposed rules, he may send the same to the Excise and Taxation Commissioner, Himachal Pradesh, Shimla-3 within a period of 30 days from the date of publication of this notification. The objection(s) or suggestion(s), if any, received within the above stipulated period the same shall be taken into consideration by the Government before finalising the same, namely:—

### DRAFT RULES

1. *Short title.*—These rules may be called the H. P. General Sales Tax (Amendment) Rules, 1996.

2. *Insertion of new rule 17-B.*—After the existing rule 17-A of the said rules, the following new rule 17-B shall be inserted, namely:—

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- (ii) “Dhaba” means a small business of running and eating place where only traditional Indian Meals are prepared and sold and includes a “tandoorwala”, “lohwala” and “Chatwala”;
- (iii) “small business” means a commercial establishment; where:—
  - (a) the owner himself is an active worker and does not have more than five helpers to run the establishment;
  - (b) no traditional or separate service charges are claimed or charged from the customer in addition to the cost of article(s) sold;

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- (c) no uniformed bearers or waiters are kept and there is no elaborate or fancy decoration or furniture, except for benches, cots or ordinary chairs and tables for the customers; and
- (d) the cooking hearth, chullah, angithi or stove is kept within the premises and open to public view".

By order,

A. N. VIDYARTHI,  
*Additional Chief-Secretary-cum-Secretary.*